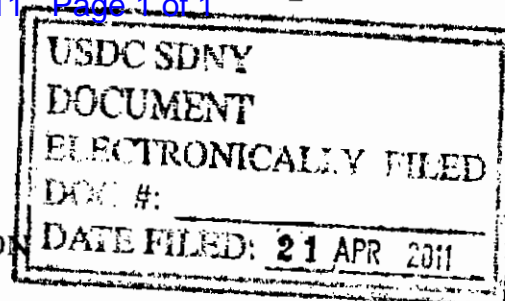




UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
NEW YORK REGIONAL OFFICE  
3 WORLD FINANCIAL CENTER  
SUITE 400  
NEW YORK, NEW YORK 10281-1022



WRITER'S DIRECT DIAL LINE  
MARK D. SALZBERG  
(212) 336-0159  
SalzbergM@sec.gov

April 21, 2011

BY FACSIMILE

Honorable Laura Taylor Swain, U.S.D.J.  
United States District Court  
Southern District of New York  
40 Centre Street, Room 1205  
New York, New York 10007-1581

**MEMO ENDORSED**

Re: SEC v. Amerindo Investment Advisors Inc., et al.,  
05-CV-5231 (LTS) (S.D.N.Y.)

Dear Judge Swain:

I am counsel for the plaintiff Securities and Exchange Commission ("SEC") in the above-captioned action and write to provide Your Honor with an update. Following the December 10, 2010 status conference, the SEC staff, representatives of the United States Attorney's Office ("USAO") and counsel for defendants Alberto Vilar and Gary Alan Tanaka continued to discuss a potential "global" settlement whereby the Department of Justice would distribute forfeited Amerindo assets to Amerindo investors. The parties have not, however, reached agreement, and are currently waiting for Judge Sullivan's Forfeiture Order in the parallel criminal proceeding to become final. As noted in my most recent letter, four investors have filed petitions to adjudicate their rights and interests in the forfeited Amerindo assets and, specifically, are seeking the alleged value of their Amerindo accounts, plus interest. The USAO is continuing to attempt to resolve these petitions on the grounds that individual investors do not have a legal interest in the specific Amerindo assets. If these petitions cannot be resolved on a consensual basis, the USAO expects to move to dismiss. Because any global settlement will require that forfeiture to the United States be completed, the parties have been awaiting the resolution of these petitions that challenge the forfeiture. Accordingly, the staff, joined by Mr. Vilar's counsel, respectfully requests that Your Honor reschedule the status conference scheduled for Friday, April 29, 2011 until the earlier of (a) the resolution of the investors' petitions and (b) June 15, 2011. Please advise if any further information would be of assistance to the Court.

*The request is granted. The conference is  
rescheduled to June 15, 2011, at  
2:00 pm.*

SO ORDERED.

NEW YORK, NY

*[Signature]*  
LAURA TAYLOR SWAIN

April 21, 2011 UNITED STATES DISTRICT JUDGE

Respectfully submitted,

*[Signature]*

Mark D. Salzberg  
Senior Counsel